

INSTRUCTIONS FOR COMPLETING BUDGET FOR INTEGRATED PEST MANAGEMENT GRANTS PROGRAM

Salaries and Wages: Salaries and wages may be requested for project personnel in proportion to their time devoted to the project. Identify the personnel for whom salary support is sought, the work to be performed, and the percent of time to be committed by each individual. Please note that the column identified as FTE (full-time employment) is for salaries associated with extension activities and the columns identified as CSREES Funded Work Months are for salaries associated with research activities. NOTE: In accordance with Section 1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (91 Stat.), as amended, tuition remission is not an allowable cost under Section 2(c)(1)(B) of the 89-106 funded projects and Section 3(d) of the Smith-Lever funded projects.

Fringe Benefits: Fringe benefits associated with the requested salaries and wages may be requested if the usual accounting practices of the applicant organization provide that institutional contributions to employee benefits (social security, retirement, etc.) be treated as direct costs.

Nonexpendable Equipment: Nonexpendable equipment is defined as an item of property which has an acquisition of \$500 or more per unit, an expected life of 2 years or more, and does not lose its identity when joined or made a part of another piece of equipment. Items of equipment must be listed individually by description and estimated cost. In addition, please indicate the funding source(s) for each item of nonexpendable equipment. The need for each item must be fully justified. When purchasing nonexpendable equipment, the applicant is encouraged to purchase American-made equipment or products whenever possible. NOTE: The use of funds to purchase or install fixed equipment is unallowable and will not be approved.

Materials and Supplies: The types of expendable materials and supplies required should be indicated in general terms with estimated costs.

Travel: Describe the type and extent of travel and

its relationship to the project activities. Airfare allowances will normally not exceed round-trip jet economy air accommodations. For foreign travel, identify the funding source(s) for each trip.

Publication Costs/Page Charges: Anticipated costs of preparing and publishing the results of efforts conducted under the award, including the costs of reports, reprints, page charges or other journal costs, and necessary illustrations may be included.

Computer (ADPE) Costs: Funds requested for computer services. (*i.e.*, university or department operated computer mainframes or data processing center).

Other Direct Costs: Anticipated direct project charges not included in other budget categories must be itemized with estimated costs and justified. In addition, please indicate the funding source(s) for each item identified in this category. Examples of items in this category include but are not limited to subcontractual costs, charges for consulting services, and fees for necessary laboratory analyses. NOTE: No funds will be awarded for the renovation or refurbishment of spaces or facilities; or the planning, repair, rehabilitation, acquisition, or construction of a building or facility.

Indirect Costs: Pursuant to Section 1473 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (91 Stat. 981), indirect costs are unallowable costs under Section 2(c)(1)(B) of the 89-106 funded projects and Section 3(d) of the Smith-Lever funded projects; therefore, no funds will be approved for this purpose. Further, costs that are a part of the institution's indirect cost pool may not be reclassified as direct costs for the purpose of making them allowable.

Cost-Sharing: Cost-sharing is encouraged; however, cost-sharing is not required nor will it be a factor in the awarding of any grant.